

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume 269, Page 1

June 2005

ITEMS TO REMEMBER

JUNE

- June 1: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14)
- June 20: If a school township has become a part of a school corporation organized under chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due July 1. (IC 20-4-1-35)
- June: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

JULY

- July 4: Independence Day - Legal Holiday (IC 1-1-9-1)
- July 11: Last day for dog tax distribution by Auditor of State. The county auditor makes distribution to townships having reported unpaid claims. (Second Monday in July) (IC 15-5-9-11)
- July 15: Last day to make pension report and payment for second quarter by townships participating in PERF.
- July 31: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the second quarter.
- July 31: Last day to make report for second quarter to the Department of Workforce Development.
- July: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

AUGUST

- August 1: On the first Monday of each August the trustee shall post, in a conspicuous place near his office, a verified statement showing the indebtedness of the township in detail and giving the number and total amount of outstanding orders, warrants and accounts. (IC 36-6-4-10)

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 269, Page 2

June 2005

- August 31: Last day for first publication of township budget (10 days prior to the public hearing). (IC 6-1.1-17-3)
- NOTE: See the Township Bulletin, Volume 266, August 2004 for budget dates or call the Department of Local Government Finance at (317) 232-3773.
- NOTE: The township board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)
- August: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

PROCEDURE IN EMERGENCY APPROPRIATIONS

If the proper officers of any township determine the need for expenditure of more money in the current year than was provided for in the approved annual budget, the following is required:

(1) In all cases of additional appropriations the governing body must meet and determine that they desire to appropriate for the expenditure of more money than was appropriated in the annual budget. When this condition has been determined, notice must be given to taxpayers by publication and posting as required by IC 5-3-1-2(b). Said notice to taxpayers should be made as required by the Department of Local Government Finance.

(2) The governing body determines whether to proceed with the proposal. An approval may not be in excess of the amount advertised, but can be less than requested. The governing body must adopt a resolution of additional appropriations.

(3) If a township proposes an additional appropriation from a fund that receives property tax levied under IC 6-1.1, the additional appropriation must be reported to and approved by the Department of Local Government Finance. A township may make an additional appropriation without the approval of the Department of Local Government Finance if it is from a fund that does not receive property tax, however, those appropriations shall be reported to the Department of Local Government Finance.

After the public hearing, the proper officers of a township shall file a certified copy of the final proposal and any other relevant information to the Department of Local Government Finance.

(4) Upon receipt of the certified copy of a proposal for additional appropriations, the Department of Local Government Finance will, in not less than fifteen (15) days after it receives the certificate, determine (in writing) if sufficient funds are available or will be available. The Department of Local Government Finance shall limit the additional appropriation to revenues available or to be made available, which have not been previously appropriated.

(5) If the Department of Local Government Finance disapproves an additional appropriation under IC 6-1.1-18-5, the Department of Local Government Finance shall specify the reason for its disapproval on the determination sent to the township.

A township may request a reconsideration of a determination of the Department of Local Government Finance under this section by filing a written request for reconsideration. A request for reconsideration must: (1) be filed with the Department of Local Government Finance within fifteen (15) days of the receipt of the determination by the political subdivision; and (2) state with reasonable specificity the reason for the request. The Department of Local Government Finance must act on a request for reconsideration within fifteen (15) days of receiving the request.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 269, Page 3

June 2005

NEW LAWS AFFECTING TOWNSHIPS

The following is a Digest of some of the laws passed by the 2005 Regular Session of the General Assembly affecting townships. Please note the effective dates. Some of the laws do not pertain directly to townships but are included in the Digest for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6).

PUBLIC LAW 1 - HOUSE ENROLLED ACT 1288 - EFFECTIVE JULY 1, 2005. TITLE 20 RECODIFICATION. Recodifies Title 20 concerning education and libraries.

PUBLIC LAW 4 – HOUSE ENROLLED ACT 1003 - EFFECTIVE FEBRUARY 9, 2005 AND JULY 1, 2005 INDIANA ECONOMIC DEVELOPMENT CORPORATION. Amends and adds to various sections of the Indiana Code creating the Indiana Economic Development Corporation.

PUBLIC LAW 5 - HOUSE ENROLLED ACT 1022 - EFFECTIVE FEBRUARY 17, 2005. MILITARY BASE PLANNING COUNCIL. Adds IC 4-3-21 to create the Military Base Planning Council. Provides the Council should identify opportunities for collaboration among political subdivisions.

PUBLIC LAW 9 - HOUSE ENROLLED ACT 1540 - EFFECTIVE JULY 1, 2005. INDIANA ABRAHAM LINCOLN BICENTENNIAL COMMISSION. Establishes the Indiana Abraham Lincoln Bicentennial Commission to provide for among other duties assistance to local governments with planning the Abraham Lincoln Bicentennial.

PUBLIC LAW 10 - HOUSE ENROLLED ACT 1600 - EFFECTIVE RETROACTIVE TO JULY 1, 2004 AND APRIL 7, 2005. FIREFIGHTER SPECIAL DEATH BENEFITS. Amends IC 5-10-10-4 to include a firefighter whose employer purchases coverage under section 4.5 of this chapter.

PUBLIC LAW 15 - SENATE ENROLLED ACT 265. EFFECTIVE JULY 1, 2005. APPROPRIATION OF GRANT FUNDS. Adds IC 6-1.1-18-7.5 to provide notwithstanding any other law, the appropriating body of a political subdivision may appropriate any funds received as a grant from the state or the federal government without using the additional appropriation procedures under section 5 of this chapter, if the funds are provided or designated by the state or the federal government as a reimbursement of an expenditure made by the political subdivision.

PUBLIC LAW 22 - SENATE ENROLLED ACT 56 - EFFECTIVE APRIL 15, 2005. DEPARTMENT OF HOMELAND SECURITY. Adds IC 10-19 to establish the State Department of Homeland Security.

PUBLIC LAW 25 - HOUSE ENROLLED ACT 1653 - EFFECTIVE APRIL 14, 2005. SHOVEL READY SITE DEVELOPMENT CENTER. Adds IC 4-4-11 concerning the Shovel Ready Site Development Center which shall, in cooperation with political subdivisions, create programs to enable political subdivisions to obtain all or part of any permits to create sites that are ready for economic development.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 269, Page 4

June 2005

PUBLIC LAW 29 - SENATE ENROLLED ACT 111 - EFFECTIVE APRIL 15, 2005. MEMORIAL DAY EXPENSES. Amends IC 10-18-8-1 to add (b) In a county in which one (1) of the organizations listed in subsection (a) coordinates the Memorial Day celebration for the county, the county council may annually appropriate to the organization coordinating the celebration a sum not to exceed the total amount to which the organizations listed in subsection (a) would be collectively entitled to receive to defray the expenses of the Memorial Day celebration.

PUBLIC LAW 38 - HOUSE ENROLLED ACT 1126 - EFFECTIVE JULY 1, 2005. NONPROFIT LIABILITY. Amends IC 34-30-4-2 concerning volunteer participation in a nonprofit entity.

PUBLIC LAW 40 - HOUSE ENROLLED ACT 1302 - EFFECTIVE JULY 1, 2005 SEEDS. Adds IC 15-4-1-16 to provide (a) Except as provided in subsection (c), a political subdivision (as defined in IC 36-1-2-13) may not regulate the advertising, labeling, distribution, sale, transportation, storage, or use of seeds. (b) A political subdivision may, by resolution, petition the State seed commissioner for a hearing.

PUBLIC LAW 43 - HOUSE ENROLLED ACT 1580 - EFFECTIVE JULY 1, 2005. FIREFIGHTERS AND VOLUNTEER EMERGENCY MEDICAL SERVICES. Adds IC 34-11-2-10.5 to provide an action brought by a volunteer: (1) firefighter; or (2) member of a volunteer emergency medical services association connected with a unit of government as set forth in IC 16-31-5-1(6); against the volunteer's political subdivision employer for being disciplined for being absent from employment while responding to an emergency must be commenced within one (1) year after the date of the disciplinary action, as provided in IC 36-8-12-10.5(e).

Also amends IC 36-8-12-10.5 to provide for the addition of volunteer member and section (d) to provide the political subdivision employer may require an employee who has been absent from employment as set forth in subsection (c)(1) or (c)(2) to present a written statement from the fire chief or other officer in charge of the volunteer fire department, or officer in charge of the volunteer emergency medical services association, at the time of the absence indicating that the employee was engaged in emergency firefighting or emergency activity at the time of the absence.

Also adds section (f) to provide a public servant who permits or authorizes an employee of a political subdivision under the supervision of the public servant to be absent from employment as set forth in subsection (c) is not considered to have committed a violation of IC 35-44-2-4(b).

Adds IC 36-8-12-10.9 The employer may require an employee who will be absent from employment as set forth in: (1) section 10.5(c)(1); or (2) section 10.7(b)(1); of this chapter to notify the employer before the scheduled start time for the absence from employment to be excused by the employer. The employer is not required to pay salary or wages to an employee who has been absent from employment as set forth in section 10.5(c) or 10.7(b) of this chapter for the time away from the employee's duty station. The employee may seek remuneration for the absence from employment by the use of: (1) vacation leave; (2) personal time; or (3) compensatory time off.

PUBLIC LAW 58 - SENATE ENROLLED ACT 14 - EFFECTIVE VARIOUS DATES. ELECTION LAW CHANGES

PUBLIC LAW 59 - SENATE ENROLLED ACT 63 - EFFECTIVE JULY 1, 2005. RAILROAD CORRIDORS. Amends IC 8-4.5-3-1 concerning the Department of Transportation in consultation with affected local agencies preparing a list of corridors for preservation.

PUBLIC LAW 62 - SENATE ENROLLED AT 149 - EFFECTIVE JULY 1, 2005. PUBLIC EMPLOYEES RETIREMENT FUND AND TEACHER'S RETIREMENT FUND. Amends IC 5-10.2-3 concerning annuity savings accounts. Also amends IC 5-10.3 and IC 21-6.1-3-1 adding the budget director or designee as an ex officio member of the boards.

Also amends IC 5-10.2-4-8 raising the exempt amounts for unreduced benefits.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 269, Page 5

June 2005

PUBLIC LAW 73 - SENATE ENROLLED ACT 209 - EFFECTIVE JULY 1, 2005. TOWNSHIP ASSISTANCE. Changes poor relief to township assistance in various provisions of the Indiana Code.

PUBLIC LAW 74 - SENATE ENROLLED AT 244 - EFFECTIVE JULY 1, 2005. DESIGN-BUILD PUBLIC WORKS PROJECTS. Adds IC 5-30-1-3 to provide Design-build contract means a contract between a public agency and a design-builder to furnish: (1) architectural, engineering, and related design services as required for a public project; and (2) labor, materials, and other construction services for the same public project.

Adds IC 5-30-1-11 to provide "Public agency" means: (2) a state educational institution (as defined in IC 20-12-0.5-1); (3) a unit (as defined in IC 36-1-2-23)

Adds IC 5-30-1-12 to provide in part, (a) "Public project" means the process of designing, constructing, reconstructing, altering, or renovating a public building, an airport facility, or another structure or improvement that is paid for out of: (1) a public fund; or (2) a special assessment. (b) The term includes either of the following: (1) A process described in subsection (a) relating to a building or structure leased by a public agency under a lease containing an option to purchase. (2) A public improvement to real property owned by a public agency.

Adds IC 5-30-2-2 to provide in part, before entering into a design-build contract under this article for a public project, the governing body of a public agency must adopt a resolution authorizing the use of the design-build contracting method for the public project. The resolution must identify the members of the technical review committee appointed under IC 5-30-4. The governing body must adopt the resolution at a public meeting for which public notice has been provided.

Adds IC 5-30-4-1 to provide in part, (a) Before entering into a design-build contract, a public agency must appoint a technical review committee of at least three (3) individuals. (b) The members of the technical review committee must include the following: (1) A representative of the public agency. (2) At least two (2) of the following, but not more than one (1) under each clause: (A) An architect registered under IC 25-4. (B) A professional engineer registered under IC 25-31. (C) A qualified contractor under IC 4-13.6. (c) A member of the technical review committee who is an architect or a professional engineer may be: (1) an employee of the public agency; or (2) an outside consultant retained by the public agency for the specific purpose of evaluating proposals submitted under this article. (d) The design criteria developer may serve as: (1) a full member; or (2) a nonvoting adviser; of the committee.

Adds IC 5-30-4-3 to provide in part, (a) The technical review committee shall do the following: (1) Qualify potential design-builders as provided in IC 5-30-5. (2) Rate and score qualitative proposals as provided in IC 5-30-6 and IC 5-30-7. (b) The technical review committee may interview persons submitting proposals and conduct other business necessary to fulfill the purposes of this article.

Makes various other provisions for the design-build process.

PUBLIC LAW 88 - SENATE ENROLLED ACT 308 - EFFECTIVE JULY 1, 2005. TOWNSHIP ASSESSING. HOLDOVER OFFICES. Amends various sections concerning assessing and reassessing including IC 6-1.1-35-1.1 concerning forfeiture and reduction of salary.

Also eliminates holdover county offices which exist in certain counties.

PUBLIC LAW 91 - SENATE ENROLLED ACT 503 - EFFECTIVE JULY 1, 2005. SOCIAL SECURITY NUMBERS. Adds IC 4-1-10, IC 4-1-11 and IC 36-2-7.5 prohibiting State agencies from releasing social security numbers unless required by certain laws or court order.

PUBLIC LAW 103 - SENATE ENROLLED ACT 15 - EFFECTIVE JULY 1, 2005. ELECTION LAW CHANGES. Amends various chapters and sections of IC 3.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 269, Page 6

June 2005

PUBLIC LAW 113 – SENATE ENROLLED ACT 18 – EFFECTIVE MAY 4, 2005. LOSS OF OFFICE. Amends IC 3-8-1-5 concerning forfeiture of office for conviction of a felony.

PUBLIC LAW 115 - SENATE ENROLLED ACT 49 - EFFECTIVE JULY 1, 2005. PROHIBITED SPYWARE. Adds IC 24-4.8 concerning various computer issues. Prohibits certain uses of various spyware. Provides for procedures on civil action.

PUBLIC LAW 117 – SENATE ENROLLED ACT 64 – EFFECTIVE MAY 4, 2005. LIBRARY AND HERITAGE STUDY COMMITTEE. Adds as noncode provision creating the Committee.

PUBLIC LAW 118 - SENATE ENROLLED ACT 100 - EFFECTIVE JULY 1, 2005. LOCAL OPTION INCOME TAXES. Amends IC 6-3.5-6-19 to provide the distributive shares to be allocated and distributed under this chapter: (1) shall be treated by each civil taxing unit as additional revenue for the purpose of fixing the civil taxing unit's budget for the budget year during which the distributive shares are to be distributed to the civil taxing unit; and (2) may be used for any lawful purpose of the civil taxing unit.

PUBLIC LAW 119 - SENATE ENROLLED ACT 179 - EFFECTIVE JULY 1, 2005. VACANCIES CAUSED BY DEATH. Amends IC 3-13-10-2; IC 3-13-10-4; and IC 3-13-10-5; concerning procedures related to vacancies caused by the death of a township trustee; township assessor; and township board member.

Also adds IC 5-8-1 and IC 5-8-6 concerning notice on the death of an office holder.

PUBLIC LAW 128 – SENATE ENROLLED ACT 322 – EFFECTIVE MAY 4, 2005. DEFENSE EXPENSE. Adds IC 36-1-17-2 to provide in part, a unit or municipal corporation may not pay the legal expenses incurred by an officer or employee of the unit or the municipal corporation: (1) in defending against: (A) a criminal action; (B) a civil action brought by the attorney general of the United States, a United States attorney, the attorney general of Indiana, or an Indiana prosecuting attorney under: (i) IC 34-24-1; (ii) IC 34-24-2; (iii) IC 34-24-3; (iv) IC 5-11-5; (v) IC 5-11-6; (vi) IC 5-13-6; (vii) IC 5-13-14-3; or (viii) 18 U.S.C. 1964; or (C) a proceeding to enforce an ordinance or a statute defining an infraction; or (2) who is the target of a grand jury investigation, if the scope of the investigation includes a claim that the officer or employee committed a criminal act.

Adds IC 36-1-17-3 to provide in part, an officer or employee of a unit or municipal corporation who is charged with: (1) a crime; or (2) an infraction; relating to an act that was within the scope of the official duties of the officer or employee may apply to the fiscal body of the unit or municipal corporation for reimbursement of reasonable and customarily charged expenses incurred in the officer's or employee's defense against those charges, if all charges have been dismissed or the officer or employee has been found not guilty of all charges. The fiscal body of the unit or municipal corporation shall reimburse the officer or employee for reasonable and customarily charged expenses, as determined by the fiscal body of the unit or municipal corporation, incurred in the officer's or employee's defense against those charges, if all charges have been dismissed or the officer or employee has been found not guilty of all charges.

PUBLIC LAW 136 - SENATE ENROLLED ACT 539 - EFFECTIVE JULY 1, 2005. ACCESSIBLE ELECTRONIC INFORMATION SERVICE. Adds IC 4-23-7.1-40.5 to provide for agreements with political subdivision and the State Library to provide accessible electronic information service for eligible individuals.

PUBLIC LAW 150 - SENATE ENROLLED ACT 140 – EFFECTIVE MAY 5, 2005. CHARITY GAMING. Adds and amends various provisions in IC 4 concerning charity gaming regulations by the Department of Revenue.

PUBLIC LAW 153 – SENATE ENROLLED ACT 242 – EFFECTIVE JULY 1, 2005 – REINSTATEMENT FEES. Amends various sections of IC 9-29 and IC 9-30 to allow courts to waive reinstatement fees for indigents under certain circumstances.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 269, Page 7

June 2005

PUBLIC LAW 165 – SENATE ENROLLED ACT 509 – EFFECTIVE VARIOUS DATES. PUBLIC PURCHASES. Adds IC 5-22-3-7 to provide concerning the statutory telephone solicitation provisions (a) This section applies to every use of funds by a governmental body. However, this section does not apply to a contract in which one (1) party is a political subdivision, including a body corporate and politic created by or authorized by a political subdivision.

PUBLIC LAW 177 - HOUSE ENROLLED ACT 1137 - EFFECTIVE JULY 1, 2005. OFFICE OF TECHNOLOGY. Adds IC 4-13.1 to create the Office of Technology to among other duties, provide services that may be requested by a political subdivision.

Also amends IC 6-1.1-4-25 concerning electronic property assessment records to the Department of Local Government Finance.

PUBLIC LAW 180 - HOUSE ENROLLED ACT 1335 - EFFECTIVE AND JULY 1, 2005. ANNUAL STATISTICAL REPORT ON TOWNSHIP ASSISTANCE. Amends IC 12-20-28-3 to add item (b) As used in this section, "case contact" means any act of service in which a township employee has reason to enter a comment or narrative into the record of an application for township assistance under this article regardless of whether the applicant receives or does not receive township assistance funds.

Also amends (f) to provide the township trustee shall file an annual statistical report on township housing, medical care, utility assistance, food assistance, burial assistance, food pantry assistance, services related to representative payee programs, services related to special nontraditional programs, and case management services with the state board of accounts. The township trustee shall provide a copy of the annual statistical report to the county auditor. The county auditor shall keep the copy of the report in the county auditor's office.

Except as provided in subsection (k), the report must be made on a form provided by the state board of accounts. The report must contain the following information:

- (1) The total number of requests for assistance.
- (2) The total number of each of the following:
 - (A) Recipients of township assistance.
 - (B) Households containing recipients of township assistance.
 - (C) Case contacts made with or on behalf of:
 - (i) recipients of township assistance; or
 - (ii) members of a household receiving township assistance.
- (3) The total value of benefits provided to recipients of township assistance.
- (4) The total value of benefits provided through the efforts of township staff from sources other than township funds.
- (5) The total number of each of the following:
 - (A) Recipients of township assistance and households receiving utility assistance.
 - (B) Recipients assisted by township staff in receiving utility assistance from sources other than township funds.
- (6) The total value of benefits provided for the payment of utilities, including the value of benefits of utility assistance provided through the efforts of township staff from sources other than township funds.
- (7) The total number of each of the following:
 - (A) Recipients of township assistance and households receiving housing assistance.
 - (B) Recipients assisted by township staff in receiving housing assistance from sources other than township funds.
- (8) The total value of benefits provided for housing assistance, including the value of benefits of housing assistance provided through the efforts of township staff from sources other than township funds.
- (9) The total number of each of the following:
 - (A) Recipients of township assistance and households receiving food assistance.
 - (B) Recipients assisted by township staff in receiving food assistance from sources other than township funds.
- (10) The total value of food assistance provided, including the value of food assistance provided through the efforts of township staff from sources other than township funds.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 269, Page 8

June 2005

PUBLIC LAW 180 - HOUSE ENROLLED ACT 1335 - EFFECTIVE AND JULY 1, 2005. ANNUAL STATISTICAL REPORT ON TOWNSHIP ASSISTANCE. (CONTINUED)

- (11) The total number of each of the following:
 - (A) Recipients of township assistance and households provided health care.
 - (B) Recipients assisted by township staff in receiving health care assistance from sources other than township funds.
 - (12) The total value of health care provided, including the value of health care assistance provided through the efforts of township staff from sources other than township funds.
 - (13) The total number of funerals, burials, and cremations.
 - (14) The total value of funerals, burials, and cremations, including the difference between the:
 - (A) actual value of the funerals, burials, and cremations; and
 - (B) amount paid by the township for the funerals, burials, and cremations.
 - (15) The total of each of the following:
 - (A) Number of nights of emergency shelter provided to the homeless.
 - (B) Number of nights of emergency shelter provided to homeless individuals through the efforts of township staff from sources other than township funds.
 - (C) Value of the nights of emergency shelter provided to homeless individuals by the township and the value of the nights of emergency shelter provided through the efforts of the township staff from sources other than township funds.
 - (16) The total of each of the following:
 - (A) Number of referrals of township assistance applicants to other programs.
 - (B) Value of the services provided by the township in making referrals to other programs.
 - (17) The total number of training programs or job placements found for recipients of township assistance with the assistance of the township trustee.
 - (18) The number of hours spent by recipients of township assistance at workfare.
 - (19) The total value of the services provided by workfare to the township and other agencies.
 - (20) The total amount of reimbursement for assistance received from:
 - (A) recipients;
 - (B) members of recipients' households; or
 - (C) recipients' estates;under IC 12-20-6-10, IC 12-20-27-1, or IC 12-20-27-1.5.
 - (21) The total amount of reimbursement for assistance received from medical programs under IC 12-20-16-2(e).
 - (22) The total of each of the following:
 - (A) Number of individuals assisted through a representative payee program.
 - (B) Amount of funds processed through the representative payee program that are not township funds.
 - (23) The total of each of the following:
 - (A) Number of individuals assisted through special nontraditional programs provided through the township without the expenditure of township funds.
 - (B) Amount of funds used to provide the special nontraditional programs that are not township funds.
 - (24) The total of each of the following:
 - (A) Number of hours an investigator of township assistance spends providing case management services to a recipient of township assistance or a member of a household receiving township assistance.
 - (B) Value of the case management services provided.
 - (25) The total number of housing inspections performed by the township.
- If the total number or value of any item required to be reported under this subsection is zero (0), the township trustee shall include the notation "0" in the report where the total number or value is required to be reported.

The State Board of Accounts is revising Form TA-7, Township Assistance Statistical Report.

PUBLIC LAW 193 - SENATE ENROLLED ACT 1 - EFFECTIVE VARIOUS DATES. TAXATION. Amends and adds to various sections of IC 6 concerning taxation and deductions.

TOWNSHIP BULLETIN
and Uniform Compliance Guidelines

Volume 269, Page 9

June 2005

PUBLIC LAW 199 - SENATE ENROLLED ACT 496 - EFFECTIVE VARIOUS DATES AND JULY 1, 2005. REPORTS CONCERNING BONDS AND LEASES OF POLITICAL SUBDIVISIONS. BUDGETS, RIVERBOAT REVENUE. Adds IC 5-1-18 concerning the Department of Local Government Finance to provide a political subdivision that issues bonds or enters into a lease after December 31, 2005, shall supply the Department of Local Government Finance with information concerning bond issues or leases within twenty (20) days after the issuance of the bonds or execution of the lease.

IC 5-1-18-7 (a) Except as provided by subsection (b), the bond issue information required by section 6 of this chapter must be submitted on a form prescribed by the department and must include: (1) the par value of the bond issue; (2) a schedule of maturities and interest rates; (3) the purposes of the bond issue; (4) the itemized costs of issuance information, including fees for bond counsel, other legal counsel, underwriters, and financial advisors; (5) the type of bonds that are issued; and (6) other information as required by the department. A copy of the official statement and bond covenants, if any, must be supplied with this information.

IC 5-1-18-8 (a) Except as provided by subsection (b), The lease information required by section 6 of this chapter must be submitted on a form prescribed by the department and must include: (1) the term of the lease; (2) the annual and total amount of lease rental payments due under the lease; (3) the purposes of the lease; (4) the itemized costs incurred by the political subdivision with respect to the preparation and execution of the lease, including fees for legal counsel and other professional advisors; (5) if all or part of the lease rental payments are used by the lessor as debt service payments for bonds issued for the acquisition, construction, renovation, improvement, expansion, or use of a building, structure, or other public improvement for the political subdivision: (A) the name of the lessor; (B) the par value of the bond issue; and (C) the purposes of the bond issue; and (6) other information as required by the department.

(b) The department may establish a procedure that permits a political subdivision or a person acting on behalf of a political subdivision to transfer all or part of the information described in subsection (a) to the department in a uniform format through the Internet or other electronic means, as determined by the department.

IC 5-1-18-9 Each political subdivision that has any outstanding bonds or leases shall submit a report to the department before March 1 of 2006 and each year thereafter that includes a summary of all the outstanding bonds of the political subdivision as of January 1 of that year.

IC 5-1-18-11 Information submitted to the department under this chapter is a public record that may be inspected and copied under IC 5-14-3.

Also amends various sections of IC 6-1.1 concerning assessment and budget procedures.

Amends IC 6-1.1-17-2 to add item (b) to provide when formulating an annual budget estimate, the proper officers of a political subdivision shall prepare an estimate of the amount of revenue that the political subdivision will receive under a development agreement (as defined in IC 36-1-8-9.5) for and during the budget year for which the budget is being formulated. Revenue received under a development agreement may not be used to reduce the political subdivision's maximum levy under IC 6-1.1-18.5 but may be used at the discretion of the political subdivision to reduce the property tax levy of the political subdivision for a particular year.

Review of Library Budgets

Adds IC 36-12-14-1 concerning review of budgets of appointed boards to provide before an appointed library board described in IC 6-1.1-17-20(a)(2)(B) may impose a property tax levy for the operating budget of a public library for the ensuing calendar year that is more than five percent (5%) greater than the property tax levy for the operating budget of the public library for the current calendar year, the library board must submit its proposed budget and property tax levy to the appropriate fiscal body under section 2 of this chapter.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 269, Page 10

June 2005

PUBLIC LAW 199 - SENATE ENROLLED ACT 496 - EFFECTIVE VARIOUS DATES AND JULY 1, 2005. REPORTS CONCERNING BONDS AND LEASES OF POLITICAL SUBDIVISIONS. BUDGETS, RIVERBOAT REVENUE. (Continued)

Review of Library Budgets (Continued)

IC 36-12-14-2 An appointed library board subject to section 1 of this chapter shall submit its proposed operating budget and property tax levy for the operating budget to the following fiscal body at least fourteen (14) days before the first meeting of the county board of tax adjustment under IC 6-1.1-29-4: (1) If the library district is located entirely within the corporate boundaries of a municipality, the fiscal body of the municipality. (2) If the library district: (A) is not described by subdivision (1); and (B) is located entirely within the boundaries of a township; the fiscal body of the township. (3) If the library district is not described by subdivision (1) or (2), the fiscal body of each county in which the library district is located.

Riverboat Revenue

Adds IC 36-1-8-9.5 to provide (b) Funds received by a unit under a development agreement are public funds (as defined in IC 5-13-4-20). (c) Funds received under a development agreement: (1) may not be used to reduce the unit's maximum levy under IC 6-1.1-18.5 but may be used at the discretion of the unit to reduce the property tax levy of the unit for a particular year; (2) may be used for any legal or corporate purpose of the unit, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and (3) are considered miscellaneous revenue.

PUBLIC LAW 207 – SENATE ENROLLED ACT 609 – EFFECTIVE VARIOUS DATES TAX DISTRIBUTIONS. Amends and adds various provisions in IC 6 concerning the formula for tax distributions to civil units and school corporations.

PUBLIC LAW 208 – HOUSE ENROLLED ACT 1033 – EFFECTIVE VARIOUS DATES – BROWNFIELDS, UNDERGROUND STORAGE TANKS. Amends provisions in IC 6, IC 13 and IC 34 concerning liability of political subdivisions pertaining to Brownfields, underground storage tanks, and hazardous substances.

PUBLIC LAW 214 - HOUSE ENROLLED ACT 1120 - EFFECTIVE VARIOUS DATES – RETIREMENT OR SEVERANCE LIABILITY, PUBLIC SCHOOL FOUNDATIONS, INDIANA STADIUM AND CONVENTION BUILDING AUTHORITY. Adds IC 5-1-17 to establish a new building authority for construction and financing of a new NFL Stadium. Provides the option of the funding by food and beverage taxes in surrounding areas.

PUBLIC LAW 216 – HOUSE ENROLLED ACT 1182 – EFFECTIVE JULY 1, 2005. TAX INCREMENT FINANCING (TIF) AREAS. Amends IC 6-1.1 extending deadlines for creation of TIF areas from December 31, 2005 to December 31, 2011.

PUBLIC LAW 220 - HOUSE ENROLLED ACT 1394 - EFFECTIVE JULY 1, 2005. DEFERRED COMPENSATION PLANS. Amends IC 5-10-1.1-7 to allow a political subdivision to offer employees both the state employees' deferred compensation plan (State plan) and a deferred compensation plan that is adopted by the political subdivision and uses one or more private vendors.

PUBLIC LAW 221 – HOUSE ENROLLED ACT 1407 – EFFECTIVE VARIOUS DATES – ELECTIONS. Adds and amends various sections in IC 3 concerning elections.

PUBLIC LAW 222 - HOUSE ENROLLED ACT 1501 – EFFECTIVE MAY 11, 2005 AND JULY 1, 2005. INSPECTOR GENERAL. Adds IC 5-11-5.5 to authorize the creation of an Inspector General pertaining to State Government.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 269, Page 11

June 2005

PUBLIC LAW 228 - SENATE ENROLLED ACT 327 - EFFECTIVE VARIOUS DATES. ASSESSING.

Amends and adds to various sections of IC 6-1.1 concerning assessing and assessing training and delays the next general reassessment to 2009. Allows a county assessor and township assessors to vote to abolish the county land valuation commission. Allows the Department of Local Government Finance to order a State conducted assessment or reassessment under certain procedures and circumstances.

Amends IC 6-1.1-21.8-4 to provide (b) a loan made under this chapter shall be repaid only from: (1) property tax revenues of the qualified taxing unit that are subject to the levy limitations imposed by IC 6-1.1-18.5 or IC 6-1.1-19; (2) in the case of a school corporation, the school corporation's debt service fund; or (3) any other source of revenues (other than property taxes) that is legally available to the qualified taxing unit. The payment of any installment of principal constitutes a first charge against the property tax revenues described in subdivision (1) that are collected by the qualified taxing unit during the calendar year the installment is due and payable.

Requires the Department of Local Government Finance to provide sales disclosure training for township assessors. Requires Department of Local Government Finance review of budget by fund with certain exceptions.

Allows Department of Local Government to withhold county unit property tax replacement credits for various reasons.

PUBLIC LAW 229 - SENATE ENROLLED ACT 335 - EFFECTIVE JULY 1, 2005. OFFICE OF TOURISM DEVELOPMENT. Adds IC 5-2.9 to create the Office of Tourism Development which may cooperate with local governments in the coordination programs to promote tourism.

PUBLIC LAW 230 - SENATE ENROLLED ACT 341 - EFFECTIVE VARIOUS DATES. ELECTIONS. Amends several sections in IC 3 concerning elections.

PUBLIC LAW 240 HOUSE ENROLLED ACT 1365 - EFFECTIVE JULY 1, 2005. TOWNSHIP GOVERNMENT MERGER. Adds IC 36-6-1.5 to provide at least two (2) township governments may merge to form one (1) township government under this chapter, if:

- (1) the township governments are entirely located within the same county;
- (2) all the territory within the township governments is subject to the merger; and
- (3) each township whose government is subject to the merger is contiguous to at least one (1) other township whose government is subject to the merger.

(a) The township trustees, with the approval of a majority of the members of the township legislative body of each township that wants to merge township governments under this chapter must comply with this section.

(b) The township trustees must present identical resolutions approving the township government merger to the trustees' respective township legislative bodies. A township legislative body may adopt a resolution under this chapter only after the legislative body has held a public hearing concerning the proposed merger. The township legislative body shall hold the hearing not earlier than thirty (30) days after the date the resolution is introduced. The hearing shall be conducted in accordance with IC 5-14-1.5 and notice of the hearing shall be published in accordance with IC 5-3-1.

PUBLIC LAW 243 - SENATE ENROLLED ACT 127 - DAYLIGHT SAVINGS TIME. Adds IC 1-1-8.1-3 placing the State under daylight savings time starting in 2006.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume 269, Page 12

June 2005

PUBLIC LAW 246 - HOUSE ENROLLED ACT 1001 - EFFECTIVE JULY 1, 2005. STATE BUDGET PROVISIONS. Provides for distributions to school corporations and other political subdivisions.

Amends IC 5-10.2 concerning certain public employee retirement payments.

Amends IC 5-22-21-7 to provide except as provided in section 7.5 of this chapter, surplus property available for sale may, under the policies prescribed by the budget agency, be offered for sale to political subdivisions. The policies of the budget agency must require that if the property is in the possession of the Indiana department of transportation and is to be offered to political subdivisions, the commissioner shall notify each supervisor of county highways appointed under IC 8-17-3-1 of the sale. Sections (b) the through (e) are eliminated.

Amends IC 5-22-21-7.5 to provide (d) Surplus computer hardware available for sale may, under the policies prescribed by the budget agency, be offered to an educational entity.

Adds IC 6-1.1-20.4 concerning local homestead credits.

Also adds IC 6—1.1-20.6 concerning credit for excess residential property taxes and a county fiscal body adopting an ordinance prior to July 1, to authorize the application of the credit under this chapter for one or more calendar years to qualified residential property in the county.